



THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE

REAL PROPERTY TAX SALE  
JULY 12–16, 2004

On Monday, July 12, 2004, the Office of Tax and Revenue (OTR) will begin the District's Real Property Tax Sale at 941 North Capitol Street, NE, 4<sup>th</sup> Floor, Washington, DC. The Tax Sale is an annual event required by DC law. The Tax Sale will continue each day, except Saturdays, Sundays and legal holidays, during the hours of 8:30 a.m. to 12:00 noon and 1:00 p.m. to 4:00 p.m., or until all properties advertised for that day are sold. Prospective bidders must register to participate. Please see the attached Tax Sale Procedures for registration requirements.

Prior to the Tax Sale, OTR will conduct four **free** Tax Sale **seminars** to explain the District of Columbia Tax Sale procedures to prospective bidders. The seminars will be held at 941 North Capitol Street, NE, 4<sup>th</sup> Floor, Washington, DC. The dates and times of the seminars are listed below:

Date	Time
Tuesday, June 1, 2004	10:00 a.m. – 12:00 noon
Wednesday, June 2, 2004	2:00 p.m. – 4:00 p.m.
Thursday, June 3, 2004	5:00 p.m. – 7:00 p.m.
Friday, June 4, 2004	10:00 a.m. – 12:00 noon

Registration for the seminar will remain open until all seats are filled. To register for the seminar, please contact a Customer Service representative at (202) 727-4TAX (4829), or you may visit our Customer Service Walk-in Center at 941 North Capitol Street, NE, 1<sup>st</sup> Floor. Office hours are between 8:15 a.m. to 4:30 p.m. You will be asked to give your name and state which seminar you wish to attend. Seating for each session will be reserved on a first come/first served basis.

We strongly encourage anyone participating in the Tax Sale to attend one of the seminars. Each seminar will cover important statutory requirements that affect the Tax Sale process and provide useful tips for potential buyers. Each session will end with a question and answer period.

A list of properties to be auctioned will be published two weeks prior to the start of the Tax Sale in two newspapers in general circulation in the Washington Metropolitan area. The list will appear in **The Washington Post** and **The Washington Times** in mid June. OTR will not provide copies of this list. You must obtain your own copy of the list for your use during the Tax Sale. Please note that the list will also be posted on our Website at [www.cfo.dc.gov](http://www.cfo.dc.gov). Enter the "Taxpayer Service Center" and click on "Real Property Service Center." Look for the heading "Billing" and click on "2004 Tax Sale List."

We look forward to your participation in the July 2004 Real Property Tax Sale.

# 2004 REAL PROPERTY TAX SALE PROCEDURES

## REGISTRATION

Beginning July 7, 2004, each prospective Tax Sale participant may begin to register with the Office of Tax and Revenue ("OTR"), located at 941 North Capitol Street, NE, 1<sup>st</sup> Floor, Washington, DC, for the Tax Sale. Registration will continue throughout the Tax Sale. Registration forms will be available and must be fully completed with the following information:

- Name(s) of purchaser(s) (maximum of two names per registration)
- Purchasers' mailing addresses
- Purchasers' telephone numbers (home, business and fax)
- Amount of deposit
- Signatures of purchasers
- Purchasers' SSN or FEIN Number(s)

A registration number will be assigned to each purchaser (per registration) at the time of registration.

## DEPOSIT

**We require a minimum deposit of 20% of the total purchase price. This deposit should be paid at the Cashier's Office of the DC Treasurer, located at 941 North Capitol Street, NE, 1<sup>st</sup> Floor, Washington, DC 20002, immediately after completing and signing the registration form. Please submit a copy of paid receipt to the Tax Sale Technician after making payment at the Cashier's Office. The Cashier's Office of the DC Treasurer is open from 8:15 a.m. to 4:30 p.m., Monday through Friday.**

**To successfully bid on a property, the purchaser (bidder) must have on deposit a minimum of 20% of the bid. No sale will be completed if the deposit (or remaining amount on deposit) is less than 20% of the sale amount of the property on which the purchaser bids. If the correct deposit is not remitted prior to bidding, the property will be re-auctioned.**

**In cases where the purchaser bids on multiple properties, the deposit on record will be applied to the winning bid amounts in the order that the bids are placed. If there is an insufficient amount on deposit to meet the 20% requirement, the deposit will be applied to each qualified bid amount until it is fully expended.**

*For example, Purchaser A places the winning bid on three properties and has a deposit of \$2,000.00. Therefore, Purchaser A's total bid amount may not exceed \$10,000.00. The winning bid for Property 1 was \$5,000.00, the winning bid for Property 2 was \$8,000 and the winning bid for Property 3 was \$4,500.00. There is a sufficient amount on deposit for the first bid. However,*

*there is an insufficient amount on deposit for the first and second bids. (\$5,000.00 + \$8,000.00 = \$13,000.00) which exceeds the \$10,000.00 bid limit). There is enough of the deposit remaining to meet the 20% requirement for the first and third bid (\$5000.00 + \$4,500.00 = \$9,500.00). In this case, the second property will be reauctioned and Purchaser A will become the successful bidder of Properties 1 and 3. The bids for Properties 1 and 3 are deemed final.*

**The Deposit Payment must be:**

- **Paid in advance by cash, certified check, money order, cashier check or by bank check (Personal and business checks will not be accepted.)**
- **Paid to the Cashier's Office of the DC Treasurer, located on the 1<sup>st</sup> Floor at 941 North Capitol Street, NE**
- **Made payable to the DC Treasurer**

## **ANNUAL TAX SALE AUCTION PROCESS**

Bids on properties will automatically begin with the amount of delinquent taxes and advertising expenses as noticed in *The Washington Post* and *The Washington Times*. The bids will be raised by increments of \$25.00, \$100.00, \$1,000.00, \$10,000.00 etc., until the property is sold to the highest bidder. All bids are final.

Properties will be sold in the order they are listed in the newspapers and will be announced by square, suffix and lot numbers, or parcel and lot numbers. Please note that not all properties listed in the newspapers will be auctioned. Therefore, it is very important to follow along with the auctioneer.

A bid is entered when a bidder raises the "number card" high enough so the auctioneer can see it.

If OTR identifies a bidder whose current deposit is less than 20% of the total successful bid, the bidder will be notified and the property will be re-auctioned. Bidders may increase deposits anytime during the Tax Sale by making payments at the Cashier's Office of the DC Treasurer on the 1<sup>st</sup> Floor of 941 North Capitol Street, NE. However, the District will not delay bidding to allow a bidder to increase a deposit.

Bidders should ask the auctioneer to state the name or number of the successful bidder before the auction proceeds to the next listed property. Failure to confirm the winning bid may result in a bidder becoming the successful purchaser on a property, even if it was not the bidder's intention to enter the final bid. The auction will be tape recorded to ensure the accuracy of the bid.

## FINAL PAYMENT

By law, payment in full is due from a successful purchaser within five (5) business days from the last day of the Tax Sale. OTR will mail an invoice to the successful purchaser stating which property was purchased and the amount owed. However, the successful purchaser must pay the balance amount within five (5) business days after the last day of the Tax Sale, even if he or she did not receive an invoice in the mail. A duplicate invoice may be obtained at 941 North Capitol Street, NE, 1<sup>st</sup> Floor, Washington, DC 20002, Monday through Friday, between 8:15 a.m. and 4:00 p.m., except legal holidays. If final payment is not received by the prescribed date, twenty percent (20%) of the deposit will be forfeited to the District and the purchase will be voided.

**Final Payment must be made in cash, or by certified check, cashier check, money order, or bank check made payable to the DC Treasurer. Personal and business checks will not be accepted.**

## CERTIFICATE OF SALE

After an accounting and reconciliation of the Tax Sale, the Real Property Tax Administration will issue a Certificate of Sale for each property on which a purchaser successfully bids. The issuance of a Certificate of Sale ***does not*** grant ownership of the property, nor the right to enter on the property. The law allows the property owner or party in interest (*e.g.*, lienholder) a prescribed amount of time to redeem the property (see “Redemption Procedures” below).

## REFUNDS

A purchaser will be mailed a refund for that portion of the purchaser's deposit that exceeds his or her successful bid(s). Non-purchasers who made a deposit will automatically receive a refund immediately after the Tax Sale has been reconciled and balanced.

If the property on which the purchaser successfully bids is redeemed by the owner (or other party in interest), the purchaser will receive a refund of the amount of taxes paid with interest thereon, plus surplus. Interest will accrue, until the property is redeemed, at the rate of 1½ percent per month (18% per year) from the date on the Certificate of Sale. Interest is not paid on the surplus amount, which is defined as the amount that is bid over and above the starting bid.

If for any reason, the sale is held to be invalid by the District or by a court, the amount of interest to be refunded will be at the rate of 1½% per month (18% per year), excluding surplus, from the date on the Certificate of Sale.

The purchaser is required to surrender the Certificate of Sale to receive a refund. However, if it is not received, a refund will be made and mailed to the successful bidder.

Please allow six (6) to eight (8) weeks for processing refunds. Interest is not paid during this processing period.

## **REDEMPTION PROCEDURES**

An owner of (or other party in interest to) a property sold at a Tax Sale may redeem the property anytime before the court order becomes final that forecloses the right of redemption of the property owner (and party in interest) and entitles the Tax Sale purchaser the right to be issued a tax deed. There is a six-month waiting period. During this six-month waiting period, the Tax Sale purchaser may not begin any foreclosure action on the property. However, in the fourth month following the last day of the Tax Sale, the Tax Sale purchaser may begin title research. This date is scheduled for November 17, 2004. Please allow ten (10) business days from November 17, 2004 to allow payment postings, because the purchaser will not be reimbursed for title research costs if the property is redeemed before the purchaser incurs such costs.

If the property owner redeems their property before the Tax Sale, the owner must:

- Pay all prior year taxes up through the 2003 real property tax year;
- Pay all penalty and interest accrued as of the date of payment;
- Pay any prior year real property tax lien assigned by the DC TLC Trust; and
- In cases where a taxing agency liability was included on the Final Delinquent Notice and Bill Prior to Tax Sale, the owner must pay the taxing agency liability and the 2004 real property tax.

If the property owner redeems before the Tax Sale, but after the advertisement, the owner must:

- Pay all prior year taxes up through the 2003 real property tax year;
- Pay all penalty and interest accrued as of the date of payment;
- Pay any prior year real property tax lien assigned by the DC TLC Trust;
- Pay the \$13.00 advertisement fee; and
- In cases where a taxing agency liability was included on the Final Delinquent Notice and Bill Prior to Tax Sale, the owner must pay the taxing agency liability and the 2004 real property tax.

If the property owner redeems after the Tax Sale, but before the Tax Sale purchaser has initiated a title research, the owner must:

- Pay all prior year taxes;
- Pay any prior year real property tax lien assigned by the DC TLC Trust;
- Pay all taxes to bring the real property taxes current at the time of redemption, including the penalty and interest that has accrued as of that date;
- Pay the \$13.00 advertisement fee; and

- Pay all assessments, fees and costs assessed by a taxing agency. (These assessments, fees, and costs appear on our Website: [www.cfo.dc.gov](http://www.cfo.dc.gov)).

If the property owner redeems after the Tax Sale and after the Tax Sale purchaser has initiated a Title Search, the owner must:

- Pay all prior year taxes;
- Pay any prior year real property tax lien assigned by the DC TLC Trust;
- Pay all taxes to bring the real property taxes current at the time of redemption, including the penalty and interest that has accrued as of that date;
- Pay all assessments, fees and costs assessed by a taxing agency. (The assessments, fees, and costs appear on our Web site: [www.cfo.dc.gov](http://www.cfo.dc.gov));
- Pay the \$13.00 advertisement fee; and
- Pay the recording fee and the pre-complaint legal expenses, which include Title Search fees. (\$320.00).

If the property owner redeems after the Tax Sale and after the purchaser has initiated a foreclosure action in court, the owner must:

- Pay all prior year taxes;
- Pay any prior year real property tax lien assigned by the DC TLC Trust;
- Pay all taxes to bring the real property taxes current at the time of redemption;
- Pay all assessments, fees and costs assessed by a taxing agency. (The assessments, fees and costs appear on our Web Site: [www.cfo.dc.gov](http://www.cfo.dc.gov));
- Pay the penalty and interest that has accrued as of the date;
- Pay the \$13.00 advertisement fee;
- Pay the recording fee and the pre-complaint legal expenses, which include Title Search fees (\$320.00); and
- Pay all expenses, as allowed by the Superior Court, including expenses for personal service of process, service of process by publication, posting of all required notices, expenses for postage, and a reasonable attorney's fee.

## **PROCESS TO OBTAIN A TAX DEED**

To obtain a tax deed, the Tax Sale purchaser must do the following:

- Conduct a title search for all parties with an interest in the property, including the owner
- Initiate a foreclosure action in court, within one (1) year from the date of the Certificate of Sale. (The Tax Sale purchaser must send notice of foreclosure action to all parties identified in title search.)
- Obtain a court order from DC Superior Court, foreclosing the owner's right of redemption (and all the parties in interest) and providing to the purchaser the right to be issued a deed (after satisfying all tax and liabilities due and owing against the property).
- Pay all taxes and taxing agency liabilities due and owing on the property.

If the foreclosure action has not begun within one (1) year from the date of the Certificate of Sale, the Tax Sale purchaser will forfeit all monies paid at Tax Sale and all monies paid toward the outstanding taxes on the property. The Tax Sale purchaser will not be entitled to receive a tax deed and the sale will be voided. The monies forfeited by the Tax Sale purchaser will go into a general fund. However, these monies are not credited to the payment of the delinquent taxes on the property. The owner will continue to be liable for the delinquent taxes, including the penalty and interest that has accrued until the taxes are satisfied.

A Tax Sale purchaser may also be subject to forfeiture of monies paid at tax sale and subsequent payment of real property taxes if the buyer owes taxes to the District.



**THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE**

**SPECIAL BID OFF TAX SALE  
SCHEDULED TO COMMENCE IMMEDIATELY AFTER  
THE ANNUAL JULY 2004 REAL PROPERTY TAX SALE**

Immediately after the Annual July 2004 Real Property Tax Sale, the Office of Tax and Revenue ("OTR") will begin the District's Special Bid Off Tax Sale at 941 North Capitol Street, NE, 4<sup>th</sup> Floor, Washington, DC. The Special Bid Off Tax Sale is a special auction of properties that were bid off to the District of Columbia during a prior year Tax Sale and were not redeemed. The Special Bid Off Tax Sale is conducted under the authority of DC Official Code § 47-1353(b).

Before the Special Bid Off Tax Sale, OTR will conduct four free Tax Sale seminars to explain Special Bid Off Tax Sale procedures to prospective bidders. The seminars will be held in conjunction with July 2004 Real Property Tax Sale seminars scheduled to be held at 941 North Capitol Street, NE, 4<sup>th</sup> Floor, Washington, DC. The dates and times of the Tax Sale seminars are posted at the beginning of the 2004 Real Property Tax Sale Procedures workbook along with registration instructions.

We strongly encourage anyone participating in the Special Bid Off Tax Sale to attend one of the seminars. Each seminar will cover important statutory requirements that affect the Special Bid Off Tax Sale process and provide useful tips for potential buyers. Each session will end with a question and answer period.



A notice of the Special Bid Off Tax Sale and list of the properties to be auctioned will be published at least 30 days prior to the start of the Special Bid Off Tax Sale in two newspapers in general circulation in the Washington Metropolitan area. The notice and list will appear in The *Washington Post* and The *Washington Times* in mid June. OTR will not provide copies of the list. Please obtain your own copy for use during the Special Bid Off Tax Sale. The list also will be posted on our Website at [www.cfo.dc.gov](http://www.cfo.dc.gov). Enter the "Taxpayer Service Center" and click on "Real Property Service Center." Look for the heading "Billing," and click on "2004 Tax Sale List." The Special Bid Off Tax Sale list will appear after the list of properties to be auctioned at the Real Property Tax Sale.

We look forward to your participation in the Special Bid Off Tax Sale.

# 2004 SPECIAL BID OFF TAX SALE

## REGISTRATION

Registration for the Special Bid Off Tax Sale will begin on July 7, 2004 and continue until the final day of the Special Bid Off Sale. Registration will be held at 941 North Capitol Street, NE, 4<sup>th</sup> Floor, Washington, DC between the hours of 8:30 a.m. and 4:30 p.m. Registration forms will be available and must be fully completed with the following information:

- Name(s) of purchaser(s)(maximum of two names per registration)
- Purchaser(s') mailing address(es)
- Purchaser(s') telephone number(s) (home, business and fax)
- Amount of deposit
- Signature(s) of Purchaser(s)
- Purchaser(s') SSN or FEIN Number(s)

A registration number will be assigned to each purchaser (per registration) at the time of registration.

## DEPOSIT

We require a deposit of 100% of the total purchase price, including any surplus amount. This deposit should be paid at the Cashier's Office of the DC Treasurer, located at 941 North Capitol Street, NE, 1<sup>st</sup> Floor, Washington, DC, immediately after completing and signing the registration form. The Cashier's Office of the DC Treasurer is open from 8:15a.m. to 4:30 p.m., Monday through Friday.

To successfully bid on a property, the purchaser (bidder) must have on deposit 100% of the total purchaser price. No sale will be completed if the deposit (or remaining amount on deposit) is less than the 100% of the total purchaser price of the property on which the purchaser bids.

If the correct deposit is not remitted, the property will immediately be re-auctioned.

In cases where the purchaser bids on multiple properties, the deposit will be applied to the winning bid amounts in the order that the bids were placed. If there is an insufficient amount on deposit to meet the 100% deposit requirement, the deposit will be applied to each qualified bid amount until it is fully expended.

*For example, Purchaser A places a winning bid on three properties and has a deposit of \$10,000. Therefore, Purchaser's A total bid amount may not exceed \$10,000. The winning bid for Property 1 was \$5,000.00, the winning bid for Property 2 was \$8,000.00 and the winning bid for Property 3 was \$ 4,500.00. There is a sufficient amount on deposit for the first bid. However, there is an insufficient amount on deposit for the second and first bid.( \$5,000.00 + \$8,000.00 = \$13,000.00*

*which exceeds the \$10,000.00 bid limit.) There is enough of the deposit remaining to meet the 100% deposit requirement for the first and third bids ( \$4,500.00 + \$5,000.00 = \$9,500.00).*

*In this case, the second property will be re-auctioned and Purchaser A will become the successful bidder and purchaser of Properties 1 and 3. The bids for Properties 1 and 3 are deemed final.*

**The Deposit Payment must be:**

- **Paid in advance by cash, certified check, money order, cashier's check or by bank check (Personal and business checks will not be accepted.)**
- **Paid to the Cashier's Office of the DC Treasurer, located on the 1<sup>st</sup> floor at 941 North Capitol Street, NE**
- **Made payable to the DC Treasurer**

## **BID OFF TAX SALE AUCTION PROCESS**

Bids will automatically begin at \$100.00. The bids will be raised by increments of \$100.00, \$1,000.00, \$10,000.00 etc., until the property is sold to the highest bidder. **All bids are final.**

Properties will be sold in the order that they are listed in *The Washington Post* and *The Washington Times*. Properties will be announced by square, suffix and lot numbers, or by parcel and lot numbers. Please note that not all properties listed in the newspapers will be auctioned. Therefore, it is very important to follow along with the auctioneer.

If OTR identifies a bidder whose current deposit is less than 100% of the total purchase price, the bidder will be notified and the property will be re-auctioned. Bidders may increase deposits anytime during the Special Bid Off Tax Sale by making payments at the Cashier's Office of the DC Treasurer on the 1<sup>st</sup> floor of 941 North Capitol Street, NE. However, the District will not delay bidding to allow a bidder to increase a deposit.

Bidders should ask the auctioneer to state the name or number of the successful purchaser before proceeding to the next listed property. Failure to confirm the winning bid may result in a bidder becoming the successful purchaser of a property, even if it was not the bidder's intention to enter the final bid. The auction will be tape recorded to ensure accuracy of the bid. All bids are final.

## **FINAL PAYMENT**

There is no final payment due at the end of the Special Bid Off Tax Sale since 100% of the total purchase price must be paid prior to the sale of a property.

## CERTIFICATE OF SALE

After an accounting and reconciliation of the Special Bid Off Tax Sale, the Real Property Tax Administration will issue a Certificate of Sale for each property on which a purchaser successfully bid. The issuance of a Certificate of Sale ***does not grant*** ownership of the property, nor the right to enter on the property. The law allows to the property owner or party in interest (e.g., lienholder) a prescribed amount of time to redeem the property.

## REFUNDS

A purchaser will be mailed a refund for that portion of the purchaser's deposit that exceeds his or her successful bid(s). Non-purchasers who made a deposit will automatically receive a refund immediately after the Tax Sale has been reconciled and balanced.

If the property on which the purchaser successfully bids is redeemed, the purchaser will receive a refund of the amount of taxes paid by the purchaser, with interest thereon, plus surplus. Interest will accrue, until the property is redeemed, at the rate of 1½ percent per month (18% per year) from the date on the Certificate of Sale. Interest is not paid on the surplus amount, which is defined as the amount that is bid over and above the total amount of taxes due.

If for any reason, the sale is held to be invalid by the District or by a court, the amount of interest to be refunded will be at the rate of 1½% per month (18% per year), excluding surplus, from the date on the Certificate of Sale as if the property were redeemed.

The purchaser is required to surrender the Certificate of Sale to receive a refund. However, if it is not received, a refund will be made and mailed to the successful bidder.

Please allow six (6) to eight (8) weeks for processing refunds. Interest is not paid during this processing period.

## REDEMPTION PROCEDURES

The redemption procedures for the Special Bid Off Tax Sale are somewhat similar to those cited for the Real Property Tax Sale. However, there is not a waiting period. Please see page 5 of this workbook for those procedures.

## PROCESS TO OBTAIN A TAX DEED

**To obtain a Tax Deed, the Tax Sale purchaser must do the following:**

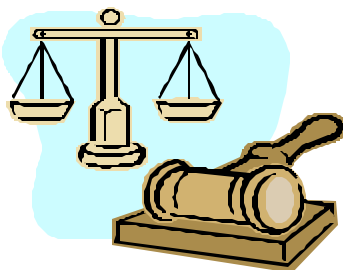
- Conduct a title search for all parties with an interest in the property, including the owner(s). Please note that the title search may begin immediately upon receipt of a Certificate of Sale.
- Initiate a foreclosure action in court within one (1) year from the date of the Certificate of Sale. (The purchaser must send notices of the foreclosure action to all parties identified in the Title Search.)
- Obtain a court order from Superior Court, foreclosing the right of redemption of the owner (and all parties in interest) and providing to the purchaser the right to be issued a deed (after satisfying all taxes and taxing agency liabilities that become due and owing against the property after the Special Bid Off Tax Sale).
- Pay all taxes and taxing agency liabilities that become due and owing against the property after the Special Bid Off Tax Sale.

If the foreclosure action has not begun within the one (1) year from the date of the Certificate of Sale, the Tax Sale purchaser will forfeit all monies paid at tax sale. Forfeited monies will be deposited in the District's General Fund. However, such monies are not credited to the payment of the delinquent taxes on the property. The original owner will continue to be liable for the taxes, including the penalty and interest that has accrued.

A Special Bid Off Tax Sale purchaser who owes taxes to the District will also be subject to forfeiture of monies paid at tax sale.

## LEGAL REFERENCES

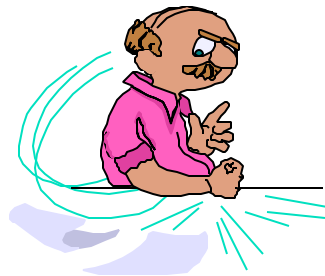
For citation to the law authorizing the sale of the properties, see the notices of tax sale published in *The Washington Post* and *The Washington Times* above the lists of corresponding properties to be sold. Also refer to the District of Columbia Official Code and the District of Columbia Municipal Regulations, copies of which may be found in local District of Columbia libraries. **As a purchaser, it is your responsibility to know the law.** At each tax sale and throughout the entire sale processes, all bidders bid and purchase properties, and may be granted deeds to properties, at their own risk.



# ***How to Avoid Tax Sale Pitfalls!!!***

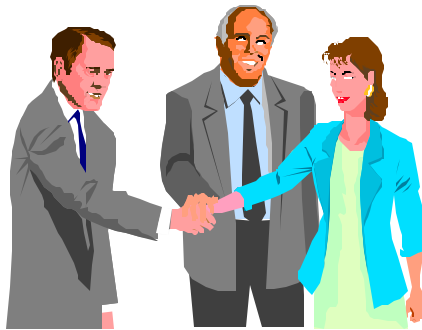
Tax Sale purchaser must exercise “due diligence.” This means he/she must investigate all liabilities assessed against the property before bidding on the property.

- Should visit the property prior to bidding at any tax sale.
- Must pay the balance of the bid amount within five (5) business days from the last day of the Real Property Tax Sale. If the buyer fails to pay the balance on or before the due date, the buyer will forfeit 20% of the amount on deposit. Special Bid Off Tax Sale purchasers must have pre-paid the amounts of their bids.
- For any tax sale, must begin foreclosure action within one year from the date of the certificate of sale. If foreclosure proceedings have not begun within the one year period, the buyer will forfeit all monies paid and the sale will be voided.
- Must pay any and all taxes owed to the District of Columbia Government prior to participating at any tax sale.



## Benefits of Being a Tax Sale Purchaser

- The buyer receives interest on the amount of money that represents the delinquent tax that he or she paid.
- The interest accrues at the rate of 1½ percent interest per month (18% per year).
- The purchaser benefits from paying taxes on the property he or she purchased at the Tax Sale because any monies paid will be credited to the deed payment.
- The owner is liable for any outstanding taxes paid by the purchaser on the property.
- If the owner does not redeem the property, the purchaser obtains the deed to the property.



This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and extend across the width of the page. There are no margins, text, or other markings on the paper.